SENATOR HABERMAN: Mr. President, members of the body, there are a few things that I would like to bring to the attention of this body before you vote on the bill. First of all, the fiscal impact which hasn't been mentioned in two years is \$153,000 to the Retirement Board. That is what it is going to cost to put this bill in the first two years, \$153,000. But the main thing that it does is it takes away local control. Now the county boards sit out there, and I have served on a county board, and they don't wish to vote in a county retirement plan. They don't want to do this because it is going to raise costs, it is going to raise taxes. Well, they are very sensitive out there to the wishes of their constituents. So what they want done is they want the Legislature to pass a law that dictates to the county boards you shall have a retirement system. Then the county boards can say to their constituents we couldn't help it, taxes are going up because those fellows at Lincoln told us we had to do this. That is what is behind it. So why take it away from those local county boards? They were elected on a local basis to take care of the county problems, and one of the county problems, evidently, is retirement. let them make the decision. I don't think we should stick down their throats and mandate unless we finance. Now if we want to mandate that the counties do something, then let's, by golly, belly up to the bar and pay for it. But, no, we are not doing that. We are trying and trying to lower property taxes. But we turn right around, and if you pass this bill, do 180 degrees, and you are going to raise property taxes on the county level because they are going to have to have money to finance this program. Then they are going to point those fingers, those fellows down there at Lincoln. So I think it is wrong for us to mandate this. I think it is a local county board decision. If they don't choose to do it that is up to them. Thank you, Mr. President.

PRESIDENT: Senator Lynch.

SENATOR LYNCH: Mr. President, members of the Legislature, I rise to support this legislation. I can't help but remember back in the early 1960s when we first implemented our retirement plan in Douglas County. The benefit from that decision has been absolutely wonderful as far as the system is concerned. Believe it or not we had two people working in their 90s. The average age of the employee was well over 57 years old. That, in itself, had nothing to do with the